

GOVERNMENT OF ANDHRA PRADESH.

ABSTRACT

Public Services – Finance (Administration – III) Department – Allegations of criminal conspiracy, cheating, using forged document as genuine for the purpose of misappropriation of Government funds by abusing official position while in service for obtaining pecuniary benefits made against Sri B. Dharama Raju, the then Sub Treasury Officer, Akividu, now retired from service- Sanction of prosecution – Orders-Issued.

FINANCE (ADMN-III DEPARTMENT.

G.O.Ms.No. 222

Dated.: 28-09-2011

ORDER:

Whereas, Sri B. Dharma Raju worked as Sub Treasury Officer, Akividu during 2004-2006 and later retired from the Government Service. As such he was a public servant within the meaning of section 21 of the Indian Penal Code, 1860, (Act 45 of 1860);

2. And whereas, it is reported by the Addl. Director General of Police, Crime Investigation Department, Andhra Pradesh, Hyderabad that during the investigation in Cr.No. 103/06/ under section 420,409,468,471,477- A read with 120 -B of the Indian Penal Code of Akividu Police Station, it was disclosed that Sri B. Dharma Raju, SubTreasury Officer, Akividu has allowed one Sri Darasi Durga Prasad, Junior Accountant, Sub Treasury Office, Akividu to manipulate stamp duty adjustments received from the District Registrar, created fake challans for the adjustment amount from Agricultural Marketing Committee, Akividu and also in receipt of Panchayat direct income sources i.e., house taxes, water taxes and etc., posted excess credits for 8 village Panchayats namely Malavanitippa, Bondadipeta, Chinamillipadu, Komatigunta and S.C.Bose Colony, Doddanapudi, Taratava, and Apparaopeta and processed Letter Of Credits thereon in deviation of the Treasury procedure and thereby facilitated the Manthena Venkata Raju, Sarpanch of Malavanitippa Grama Panchayat; Smt. Dasari Lalitha Kumari, Sarpanch of Bondadipeta Grama Panchayat; Katikala Yeshaia Raju, Sarpanch of Chinamillipadu Grama Panchayat; Yalamanchili Ramanjaneyulu, Sarpanch Komatigunta Grama Panchayat; Mandapalli Issak, Sarpanch S.C.Bose Colony Grama Panchayat; Areti Venkata Ratna Prasad, Sarpanch Doddanapudi Grama Panchayat; Mallareddy Diwakar, Sarpanch Taratava Grama Panchayat; Medavarapu Alivelu Manga Tayaru, Sarpanch Apparaopeta Grama Panchayat to withdraw excess amounts and thus misappropriated the Government funds for pecuniary benefits;

3. And whereas, the Sub-Registrar, Akividu registered title deeds during 2004 to 2006 transferring the properties to various claimants as described in the surcharge register maintained in the Sub-Registrar Office, Akividu;

4. And whereas, basing on the said value of registration i.e., Rs. 4,83,100/-, the Sub-Registrar got the entries edited in the Surcharge register, prepared consolidated statement for the quarter ending 30-06-2004, allocated the Transfer duty of Rs. 13,768/- to Komatigunta Gram Panchayat and forwarded the statement to the O/o Asst., District Registrar, Bhimavaram. Having signed the said consolidated statement, the Asst., District Registrar forwarded the same to the District Treasury Office, Eluru vide Lr.No. G2/678/2002, Dated: 12-08-2004.

5. And whereas, from there, the statements were in turn forwarded to the Sub Treasury Officer, Akividu vide Challan No. 9030, Dated: 01-09-2004 of O/o Deputy Director, District Treasury, Eluru. At STO Office, Akividu, A1 Sri D.Durga Prasad made an entry in the Village Panchayat Fund Register (VPF) at page no. 173 by manipulating the original surcharge amount of Rs. 13, 768/- as Rs.1, 13,768/- by prefixing the digit “1” before the original surcharge amount of Rs. 13, 768/- at One lakh place and there by resorted to posting of excess credit amount of Rs. 1, 00,000/- vide Adjust No.9030, Dated: 01-09-2004. This was allowed and counter signature was put by

Sri B. Dharma Raju, the then Sub Treasury Officer, Akividu. There after in connivance with the Sarpanch Komatigunta Sri Elamanchili Ramanjaneyulu, Junior Accountant processed the letter of credit (LOC) Dated: 24-09-2004 to the bank for Rs. 1,13,768/- in favor of Komatigunta Grama Panchayat and allowed A-5 to withdraw the excess amount of the Rs.1,00,000/- from the SBI, Akividu by presenting the cheques. The Adjustment of Rs.1,13,768/- was not entered in Treasury pass Book by Junior Accountant and has falsified the figures and made entry at page no.52 of the pass book for Rs.13,768/- vide stamp duty Adjustment No. 9030 an entry at page No. 07 of Panchayat cash Book for the same amount i.e., Rs.13,768/- was also made to this effect. The excess amount of Rs. 1,00,000/- so withdrawn by the Sarpanch has been shared among them in their respective proportions. Thus, the Sub Treasury Officer Sri B. Dharma Raju failed to perform his duty and passed the Letter Of Credit and also certified the entries of Junior Accountant with a criminal intention for getting wrongful gain and thereby misappropriated the Government funds by using false documents as genuine and cheated the Government by abusing his official position;

6. And whereas, like this he did the same offence (act) in the following dates also.

- (1) On 20-08-2004 in respect of Komatigunta Grama Panchayat for an excess amount of Rs. 1,30,000/-
- (2) On 08-10-2004 in respect of Malavanitippa Grama Panchayat for an excess amount of Rs. 1,00,000/-
- (3) On 08-10-2004 in respect of Bandadapeta Gram Panchayat for an excess amount Rs. 50,000/-
- (4) On 26-08-2004 in respect of Komatigunta Gram Panchayat for an excess amount Rs. 1,60,000/-
- (5) On 10-09-2004 in respect of Chinamillipadu Gram Panchayat for an excess amount of Rs. 50,000/-
- (6) On 04-11-2004 in respect of Apparaopeta Gram Panchayat for an excess amount or Rs. 60,000/-;

7. And whereas, in the following incidents shown in the Table fake challans were prepared and posted the amounts in the Panchayat Fund Ledger instead of Agricultural Marketing Committee, Register and there after Letter Of Credits are prepared and given to Panchayat Sarpanches illegally in the years 2004, 2005 and 2006 by the Junior Accountant with the active support of Sri B. Dharma Raju, the then Sub Treasury Officer, Akividu. He him self put the signatures in all the Letter Of Credits and put initial in the Sub Treasury Ledger/Register for pecuniary benefits;

TABLE
2004

Sl. No	Name of the Grama Panchayat	Challan No. and Date	Amount remitted by AMC, Akividu to AMC Funds	Amount Diverted to Grama Panchayat	Page No.of the VPF ledger	Inflated Amount
(1)	(2)	(3)	(4)	(5)	(6)	(7)
01	Komatigunta	718 Dt: 23-10-04	Rs. 28,568/-	Rs. 28,568/-	173	Rs. 28,568/-
02	Komatigunta	883 Dt: 26-10-04	Rs.2,23,856/-	Rs. 2,23,856/-	173	Rs. 2,23,856/-
03	Komatigunta	713 Dt: 18-11-04	Rs. 53,526/-	Rs. 53,526/-	174	Rs. 53,526/-
04	Komatigunta	938 Dt: 23-11-04	Rs. 25,350/-	Rs. 25,350/-	174	Rs. 25,350/-
05	Komatigunta	1118Dt: 29-11-04	Rs. 44,895/-	Rs. 44,895/-	174	Rs. 44,895/-
06	Komatigunta	228 Dt: 06-12-04	Rs. 68,170/-	Rs. 68,170/-	175	Rs. 68,170/-
07	Komatigunta	535 Dt: 13-12-04	Rs. 92,660/-	Rs. 92,660/-	175	Rs. 92,660/-
08	Komatigunta	1060Dt: 21-12-04	Rs.2,68,855/-	Rs. 2,68,855/-	175	Rs. 2,68,855/-
		Total	Rs.8,05,880/-	Rs. 8,05,880/-		Rs. 8,05,880/-

2005

Sl. No	Name of the Gram Panchayat	Challan No. and Date	Amount remitted by AMC, Akividy to AMC Funds	Amount Diverted to Gram Panchayat	Page No. of the VPF ledger	Inflated Amount
01	Komatigunta	1384Dt:21-02-05	Rs. 87,123/-	Rs. 87,123/-	176	Rs. 87,123/-
02	Komatigunta	479Dt:14-03-05	Rs. 31,140/-	Rs. 31,140/-	177	Rs. 31,140/-
03	Komatigunta	860 Dt:21-03-05	Rs. 43,876/-	Rs. 43,876/-	177	Rs. 43,876/-
04	Komatigunta	926 Dt:23-03-05	Rs. 45,678/-	Rs. 45,678/-	177	Rs. 45,678/-
05	Komatigunta	1551 Dt:28-03-05	Rs. 2,50,912/-	Rs.2,50,912/	177	Rs. 2,50,912/-
06	Komatigunta	482 Dt:16-04-05	Rs. 43,610/-	Rs. 43,610/-	225	Rs. 43,610/-
07	Komatigunta	738 Dt:23-04-05	Rs. 80,560/-	Rs. 80,560/-	225	Rs. 80,560/-
08	Komatigunta	933 Dt:27-04-05	Rs. 48,250/-	Rs. 48,250/-	225	Rs. 48,250/-
09	Komatigunta	1 Dt:02-05-05	Rs. 39,830/-	Rs. 39,830/-	225	Rs. 39,830/-
10	Komatigunta	964 Dt:10-05-05	Rs. 75,122/-	Rs. 75,122/-	225	Rs. 75,122/-
11	Komatigunta	1229 Dt:27-05-05	Rs. 98,208/-	Rs. 98,208/-	225	Rs. 98,208/-
12	Komatigunta	155 Dt:06-06-05	Rs. 37,430/-	Rs. 37,430/-	226	Rs. 37,430/-
13	Komatigunta	294 Dt:08-06-05	Rs. 1,64,011/-	Rs.1,64,011/	226	Rs.1,64,011/
14	Komatigunta	1024 Dt:28-06-05	Rs. 1,64,177/-	Rs.1,64,177/	226	Rs.1,64,177/-
15	Komatigunta	290 Dt:11-07-05	Rs. 1,52,899/-	Rs.1,52,899/	227	Rs. 1,52,899/-
16	Komatigunta	336 Dt:11-08-05	Rs. 2,27,927/-	Rs. 2,27,927/-	228	Rs. 2,27,927/-
17	Komatigunta	318 Dt:15-09-05	Rs. 1,36,487/-	Rs. 1,36,487/-	229	Rs. 1,36,487/-
18	Komatigunta	256 Dt:13-09-05	Rs. 1,01,076/-	Rs. 1,01,076/-	229	Rs. 1,01,076/-
19	Komatigunta	678 Dt:27-09-05	Rs. 1,51,518/-	Rs. 1,51,518/-	229	Rs. 1,51,518/-
20	Komatigunta	812Dt:25-10-05	Rs. 63,525/-	Rs. 63,525/-	230	Rs. 63,525/-
21	Komatigunta	924 Dt:27-10-05	Rs. 53,869/-	Rs. 53,869/-	230	Rs. 53,869/-
22	Komatigunta	976 Dt:28-10-05	Rs. 97,671/-	Rs. 97,671/-	230	Rs. 97,671/-
23	Komatigunta	272 Dt:10-11-05	Rs. 1,04,974/-	Rs. 1,04,974/-	231	Rs. 1,04,974/-
24	Komatigunta	326 Dt:12-12-05	Rs. 20,820/-	Rs. 20,820/-	232	Rs. 20,820/-
25	Komatigunta	465 Dt:15-12-05	Rs. 1,33,296/-	Rs. 1,33,296/-	232	Rs. 1,33,296/-
26	Komatigunta	817 Dt:26-12-05	Rs. 24,490/-	Rs. 24,490/-	232	Rs. 24,490/-
27	Komatigunta	1045 Dt:30-12-05	Rs. 49,362/-	Rs. 49,362/-	232	Rs. 49,362/-
28	Bondadapeta	1217 Dt:29-03-05	Rs. 54,730/-	Rs. 54,730/-	25	Rs. 54,730/-
29	Bondadapeta	144 Dt:06-09-05	Rs. 48,996/-	Rs. 48,996/-	27	Rs. 48,996/-
30	Malavanitippa	1083Dt:28-03-05	Rs. 28,360/-	Rs. 28,360/-	334	Rs. 28,360/-
31	Malavanitippa	216 Dt:07-06-05	Rs. 77,556/-	Rs. 77,556/-	476	Rs. 77,556/-
32	Malavanitippa	331 Dt:11-08-05	Rs. 1,84,590/-	Rs. 1,84,590/-	477	Rs. 1,84,590/-
		Total	Rs.26,97,073	Rs.26,97,073		Rs.26,97,073

2006

Sl. No	Name of the Gram Panchayat	Challan No. and Date	Amount remitted by AMC, Akividy to AMC Funds	Amount Diverted to Gram Panchayat	Page No. of the VPF ledger	Inflated Amount
01	Komatigunta	857 Dt:24-01-06	Rs. 59,241/-	Rs. 59,241/-	233	Rs. 59,241/-
02	Komatigunta	919 Dt:25-01-06	Rs. 64,390/-	Rs. 64,390/-	233	Rs. 64,390/-
03	Komatigunta	271 Dt: 08-02-06	Rs. 48,420/-	Rs. 48,420/-	234	Rs. 48,420/-
04	Komatigunta	272 Dt:08-02-06	Rs. 48,055/-	Rs. 48,055/-	234	Rs. 48,055/-
05	Komatigunta	752 Dt: 21-02-06	Rs. 13,548/-	Rs. 13,548/-	234	Rs. 13,548/-
06	Komatigunta	948 Dt: 27-02-06	Rs. 54,115/-	Rs. 54,115/-	234	Rs. 54,115/-

07	Komatigunta	527 Dt: 16-02-06	Rs. 12,270/-	Rs. 12,270/-	234	Rs. 12,270/-
08	Komatigunta	192 Dt: 06-03-06	Rs. 16,155/-	Rs. 16,155/-	235	Rs. 16,155/-
09	Komatigunta	258 Dt: 07-03-06	Rs. 69,456/-	Rs. 69,456/-	235	Rs. 69,456/-
10	Komatigunta	191 Dt: 07-03-06	Rs. 45,381/-	Rs. 45,381/-	235	Rs. 45,381/-
11	Komatigunta	349 Dt: 09-03-05	Rs. 58,173/-	Rs. 58,173/-	235	Rs. 58,173/-
12	Komatigunta	451 Dt: 13-03-06	Rs. 24,138/-	Rs.1,24,138/-	235	Rs. 1,24,138/-
13	Komatigunta	590 Dt: 17-03-06	Rs. 13,890/-	Rs. 13,890/-	235	Rs. 13,890/-
14	Komatigunta	589 Dt: 18-03-06	Rs. 63,777/-	Rs. 63,777/-	235	Rs. 63,777/-
15	Komatigunta	885 Dt: 23-03-06	Rs. 30,204/-	Rs. 30,204/-	235	Rs. 30,204/-
16	Komatigunta	1014Dt: 27-03-06	Rs. 44,946/-	Rs. 44,946/-	235	Rs. 44,946/-
17	Bondadapeta	588 Dt: 16-02-05	Rs. 17,330/-	Rs. 17,330/-	30	Rs. 17,330/-
18	SC.BoseColony	138 Dt: 04-03-06	Rs. 47,316/-	Rs. 47,316/-	405	Rs. 47,316/-
19	SC.BoseColony	540 Dt: 16-03-06	Rs. 21,080/-	Rs. 21,080/-	405	Rs. 21,080/-
20	SC.BoseColony	591 Dt: 17-03-06	Rs. 40,140/-	Rs. 40,140/-	405	Rs. 40,140/-
21	SC.BoseColony	1129 Dt:29-03-06	Rs.1,11,136/-	Rs.1,11,136/-	405	Rs. 1,11,136/-
		Total	Rs.9,03,161	Rs.10,03,161	406	Rs.10,03,161

8. And whereas, the manipulations of the above said records in Sub-Treasury Office, Akividu by Junior Accountant and the Sub Treasury Officer, Akividu came into light, when Sri V.V. Maheswara Rao, Junior Accountant, DTO Office, Eluru dealing with the village panchayat subject, noticed the minus balance of Rs. 488/- from Apparaopeta Village Panchayat during May, 2006. After noticing the said minus balance, he informed the same to Smt. B. Aruna Kumari, Deputy Director, District Treasury Office, Eluru, who in turn deputed Sri B. Hari Kumar, Senior Accountant and Md. Ismail, Sr. Accountant of District Treasury Office, Eluru to Akividu Sub-Treasury Office to check up and report the fact. Accordingly they verified the records in Sub Treasury Office Akividu and reported to Deputy Director, District Treasury Office, about the misappropriation of funds by diverting the amounts to various Grama Panchayats falling under the jurisdiction at Akividu Sub-Treasury Office. Deputy Director, District Treasury Office also visited Sub Treasury Office, Akividu verified the records, confirmed the occurrence and found prima facie case against Sri Dasari Durga Prasad, Junior Accountant, Sub Treasury Office, Akividu, who was entrusted with the subject of dealing local funds viz. funds relating to Village Panchayats, Mandal Parishads and Agricultural Marketing etc.,. On the direction of Deputy Director, District Treasury Office, Sri Chaganti Appalarayana, Sub Treasury Office, Akividu now working at O/o District Treasury Office, Eluru lodged a report to the Station House Office, Akividu Police Station for taking necessary action against the accused for misappropriation of Government funds and falsification of records;

9. And whereas, on the strength of the report S.I of Police, Akividu Police Station registered a case in Cr. No. 103/2006 Under Section 409,420,471 of the India Penal Code read with section 34, on 08-08-2006 at 11-00 hours and investigated into.

10. And whereas, on 06-04-2007 as per the instructions of Addl. Director General of Police, Crime Investigation Department, Andhra Pradesh, Hyderabad by C.No. 2848/C-23/CID/2007 Dated 24-03-2007 and Memo No. 3172/668/A1/Admn.III/2006 Dated 08-03-2007 of Principal Secretary to Government Finance (Admn-III) Department, the Inspector of Police, CID, RCIU, Rajahmundry took up investigation;

11. And whereas, as per the investigation findings there is sufficient evidence to prosecute Sri B. Dharma Raju formerly Sub Treasury Officer, Akividu for the offence Under Section 420,409,468,471,477-A read with 120- B of the Indian Penal Code.

12. And whereas the Government of Andhra Pradesh being the competent authority to issue sanction orders for prosecution against the aforesaid SriB. Dharma Raju, formerly Sub Treasury Officer, Akividu, after fully and carefully examining the material placed before them in respect of above said allegations and having regard to the facts and circumstances of the case consider that the said officer should be prosecuted in a court of law for the said offences.

13. Now, therefore, in exercise of the powers conferred by clause (b) of sub-section (1) of section 197 of the Code of Criminal Procedure, 1973. (Act 2 of 1974), the Government of Andhra Pradesh, hereby accord sanction for prosecution of Sri B. Dharma Raju formerly Sub Treasury Officer, Akividu for the offences punishable under section 420,409,468,471,477-A, read with 120 B section of the Indian Penal Code and for any other provisions of law for the time being in-force in respect of the above said facts and for taking cognizance of the said offences by a court of competent jurisdiction.

14. The Government of Andhra Pradesh, further in exercise of the powers conferred by sub section(4) of section 197 of the Code of Criminal Procedure, 1973 authorizes the Inspector of Police, Criminal Investigation Department, RCIU, Rajahmundry to prosecute the above mentioned accused for the aforesaid offences in a court of competent jurisdiction.

15.. The G.O. is available on Internet and can be accessed at the address <http://www.goir.ap.gov.in>

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

RANJEEV R. ACHARYA
PRINCIPAL SECRETARY TO GOVERNMENT (FP)

To

The Inspector of Police, CID,RCIU,Rajahmundry,
East Godavari District.

Copy to: A.P. Vigilance Commission, Hyderabad

The Addl. Director General of Police, CID,A.P., Hyderabad.